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July 11, 2025

**(By ECF)**

Magistrate Judge Peggy Kuo  
United States District Court  
Eastern District of New York  
225 Cadman Plaza East  
Brooklyn, New York 11201

Re: Margar Associates Limited Partnership v. Levitt, et al  
Case No.: 25-cv-03267-NGG-PK  
Order to Show Cause on Subject Matter Jurisdiction

Dear Magistrate Judge Kuo:

I represent the defendants. I write with the leave of the Court to respond to Plaintiff's submission concerning the diversity of citizenship jurisdiction issue.

The two letters from Plaintiff's counsel, and the exhibits annexed thereto, are not evidence of the citizenship of Margar's partners. The letters are not even legally sufficient to establish that Yale Gellman and/or his children are partners of Emgee Associates, LP, which allegedly is Margar's sole limited partner. I note that Plaintiff's counsel "hedges" at the second headnote of his letter when he states that "Margar *Appears to be* a Citizen of Pennsylvania". The Court is entitled to a definite statement.

The only satisfactory documentary evidence which could establish the identity and citizenship of the partners of Margar and Emgee, respectively, are the partnership agreements of Margar and Emgee, and relevant tax documents, such as the K-1s issued to the partners of those entities. Mr. Gellman died in 2009. That means that the Gellman children, including Beth Gellman-Beer, should have Margar and/or Emgee K-1s from 2010 onward showing their Margar/Emgee interest(s). Yet, none of those documents were produced although readily available.

This Court twice afforded Margar the opportunity to come forward with competent documentary evidence to establish its non-diverse citizenship, and Margar twice failed. Under the circumstances, the Court should retain jurisdiction or, alternatively, allow Margar to conduct limited discovery of Plaintiff.

**RUSS & RUSS, P.C.**

Respectfully submitted,

*Jay Edmond Russ*  
JAY EDMOND RUSS